THE NEW TARIFF AND INCOME TAX.

Comparison With Duties Under the Old Law.

BILL JUST PASSED BY CONGRESS.

Full and Exact Copy of the Schedule of Rates Designed to Take Effect Aug. 1, 1894. The Complete Free List-Text of

FREE LIST UNDER THE PRESENT LAW.

Acids used for medicinal, chemical or many facturing purposes, not specially provided for in this act. Accords. Aporos, raw, dried or undried, but unground. Agains, unmanufactreed. Alberton. Albertin and alinatin co-cess or dyes, natural or artificial. Amber and amberted, themseufactured or crude gum. Am-bergers. Antities salts. Any animal of pure leved specially for breeding purposes. Ani-mals brought temporarily for a period not ex-mally attended to the correspond of which seding six months, for the purpose of exhibi-Apatite. Argal or argul or crude tartar. Arroot, raw or unmanufactured. Arsenic sulphide of, or orpiment. Arsenate of class and metal and valued at not more than 6 per grows. Articles imported by the ed States. Articles in a crude state used n dyeing or tanning, not specially provided of otherwise manipulated or treated. Ass.

Bagging for cotton, gunny cloth and all simflar material suitable for covering cotton, com-posed in whole or in part of hemp, flax, jute or jute burns. Halm of gilead. Bark, cinchona or other, from which quinne may be extracted. Baryta, carbonate of, or witherite, and baryta, sulphate of, or barytes, unmanufactured, including barytes earth. Bauxite or beauxite. Because Because Bolla, broken, and bell metal broken and fit only to be remanufactured. All binding twine manufactured in whole or in part from New Zealand beem intie or Tamelion. from New Zealand being, istle or Tampico fiber, sixal grass or sunn, of single ply and measuring not exceeding 600 feet to the pound, and manife twine not exceeding 600 feet to the pound. Birdskins, prepared for preservation. Birds and land and water towls. Bismuth. Bladders and all integuments of animals and fish unmainfactured, not specially provided for fish this act. Blood, dried. Blue vitriol or sulphate of copper. Bologna sansages. Boiting cloths. Bones, crude and bone dust for fertilizing purposes. Books, engravings, photographs, bound or unbound, etchings, music, maps and charts, which shall have been printed more than 2) years at the date of importation. Books and pamphlets printed exclusively in languages other than English; also books and in raised print, used exclusively by the blind. Books, engravings, photographs, etch-ings, bound or unbound maps and charts im-perted by authority or for the use of the United States or for the use of the library of con-gress. Books, maps, music, lithographic prints and charts, specially imported, not more than so copies in any one invoice, in good faith, or the use of any society for educational, phil-sophical, literary or religious purposes. Books, ries, usual furniture and similar houseboid effects of persons or families from fireign countries, if actually used abroad by them not sees than one year. Brazil pusts. Braids, plaits, laces and similar manufactures comosed of straw, chip, grass, paim leaf, willow, sier or ratton, suitable for making or ornaing hats, bunnets and hoods. Brazilian unwrought or unmanufactured. Brec-blocks or slats. Bristles, crude, not orted, bunched or prepared. Bounits. Broom orn. Buillion, guid or silver. Burgundy pitch-burlage and bags for grain made of burlage. Calbages. Old roins and medals and other

les. Cadmirm. Calamine. Camphor. e manufactured than in strings or cords. m. Chark, unmanufactured. Charcoal. my root, raw, dried or undried, but un-al. Cider. Civet, ande. Chromate or in casks suitable for the manufacture of crucibles. Coal, anthracite and coal stores of Amersis, but none shall be unloaded. Coal indicus. Cochineal. Cocus or cacao, crude, leaves and shells of. Coffee. Coins, gold, allindicus. Cochineal. Coors or cacao, crisie, leaves and shells of. Coffee. Coins, gold, silver and supper. Our and coir yarn. Copper imported in the form of ores. Oud copper, it is only for manufacture, clipping from new copper and all composition metal of which respect is a component material of chief value not specially provided for in this act. Copper, regulars of, and black or coarse copper and outper coment. Copper in plates, bars, inguts or pigs, and other forms not manufactured not specially provided for in this act. Copperas, or emphase of from Coral, marine, uncut and unmanufactured. Cork wood or cork bark numanufactured. Cork wood or cork bark numanufactured. Cork wood or steel, cut in lengths, punched or not punched, with or without buckles, for balling cotton. Cryolibe or kryolith. Cutbear. Curling stones, or quoits, and curling stone handles. Curry and curry powder. Cutch. Cuttlefish bone. Ennels he roots, raw, dried or underfed, but unground. Diamonds—miners, glaulers' and our to bort, and jewels to be used in the manufacture of watches or clocks. Dividivi. Dragen's blood. Brugs which are not edible and which have not been advanced in value or condition by referring or grinding or by other process of manufacture.

Experied bord, fish and insects. Emery ore. ess of manufacture.

Eggs of birds, fish and insects. Emery ere.

Erec.

Eggs. Common paintless fans and paint leaf unmanblactured. Farina. Fashion plates, engraved
a steel or copper or on wood, othered or plain.
Feathers and downs for beds and feathers and
downs of all kinds, crude or not dressed, couord or manufactured, not specially provided
for in this act. Feidspar. Felt. adhesive for
sieathing ressets. Fibrin in all forms. Fish,
fromen or packed in fresh ion. Fash for balt.
Fishaline. Fint, fints and ground film
scopes. Flow marting manufactured from
mond or sold straw, including what is commond or sold straw, including what is commond or sold straw, including the first
from plants, tropical and semifropical, for the
garpose of propogation or cultivation. Fruits
and nots. Fruits, green, ripe or dried, not
apscially provided for in this act. Tamariods.
Brazil nots, cream nots, palm nots and pain.

purpose of propagation or cultivation. Fruits and note. Fruits, green, ripe or dried, not specially provided for in this act. Tamarinda. Fruits green the or dried, not specially provided for in this act. Tamarinda. Fruil not occur not been not dressed furs entitable only for use in the manufactures of hattern' fur. Fur skints of all kinds not dressed in any manner.

Gambier. Glass plates or disks, rough out or unwrought. Grasses and fit only to be remanufactured. Glass plates or disks, rough out or unwrought. Grasses and fibers—istic or Tampboo fiber, jute, jute butts, manifa, sisal grass, sum, far straw, far not hackied, tow of far or homp, hemp not hackied, hemp, far, jute and now wastes, and all other textile grasses or fibrous vegetable substances, manufactured or undressed, not specially provided for in this set. Gold besters' molte and gold besters' salins. Grease and oils such as are commonly used in scapmaking. Grano, manures and also substances expressly used for manure. Gunny bags and gunny cloths, old or refuse, fit only for remainifacture. Gutta percha, crude.

Halr of houses, cattle or other animals, cleaned or uncleaned, and human hair, raw, uncleaned and not drawn. Hides of skin, raw or moured, whether dry, salted or pickied. Hide cuttings, raw, with or without help, and all sther give stock. Hide rope, Hones and whether give stock, hide rope, Hones and whether give stock, hide rope, Hones and whether give stock, hide rope, Hones and manufactured, including horn strips and tips.

Toe, Indias rabber, crude and resublimed lipeace. Indias unber, crude and resublimed lipeace. Indias not otherwise manufactured, and vegetable livor.

Jan, Jet, unmanufactured. Joss stick or loss librit. Junk, old

logs, but not otherwise manufactured, and regetable ivory.
Jalan, Jet unmanufactured. Joss stick or Joss light. Junk. old.
Kelp. Elesertic. E-panite or opanite and kainite.
Lac dys., crude, seed, button, stick and shell. Lac spirits. Lactarine. Lava, unmanufactured. Leeches. Lemon juice, lime juice and sour orange juice. Licorice root, unground. Lifebours and life saving apparatus specially imported by societies incorporated or established to encourage the saving of human life. Lime, citrate of. Lime, religious of or broaching product. Lithegraphile stones, not engraved. Lithus, prepared or not prepared. Leakest.

Missississ and Media accepted at homorary listinctions. Meershaum, crude or unmanufactured. Milk, fresh. Milkeral waters, all and artificial, lemonade, soda water, and all similar waters. Minerals, crude. Medels of prentions. Mose, seaweeds and regetable substances, crude or unmanufactured. Music rude, in natural pods. Myrobolan.

Needles, hand sewing and darning. Newspapers and periodicals. Nux vomics.

Oaktum. Ocher and ochery earths, sienns and sienns earths, umber and umber earths, not specially previded for in this act, dry. Oli rake. Utis—Olive oil for manufacturing or mechanical purposes, unit; for eating and not otherwise provided for in this act, Optum, crude or unmanufactured and not adultarated, containing 9 per cent and over of morphis. Orange and lemon peel, not preserved, candided or otherwise prepared. Orehill or orchillenti. Ores of gold, silver and nickel matte. Osmium.

Painttings, in oil or water colors. Palladium.

Paintings, in ell or water colors. Paladium. Paper stock, crude, of every description. Parafin. Prachiment and veilum. Fearl, mothers of not sawed or thit or otherwise manufactured. International or household effects not merchandise of citizens of the United States dying in fureign countries. Pewers and britannia metal, old and fit only to be remanufactured. Philosophical and scientific apparatus. Phosphates, crude or native. Plants, trees, shribts and vines of all kinds commonals thouse and vines. Plants, in tagota, bars, sheets and wire. Plants, in tagota, bars, sheets and wire. Plants, in tagota, bars, sheets are well wire. Plants, in tagota, bars, sheets are remanufactured. Platina, in tagota, bars, sheets are remanufactured in the provider from a common ported from the United States, shall be subject to the duties existing prior to the passage of this act. Plumbage, Plush, black known commercially as hatters' plush, Polishing stomes. Potash, crude, carbonate of or "black salts." Caustic potash or deplete of potash. Professional books, implements instruments and lance of potash. Mariate of potash. Professional books, implements instruments and measure fraide, couraction or employment, in the actual possession at the time of persons arriving in the United States, Pulm. Pulmice. Quillis, prepared or unprepared, but not made by into complete articles. Quints, sulphate of and all alkaloids or salts of chierhood barie. In this actual possession at the time of persons arriving in the United States. Pulm. Pulmice. Quillis, prepared or unprepared, but not made spin, and complete articles. Quints, sulphate of and all alkaloids or salts of chierhood barie. The pulm of the pul

ing boits, stare boits and single boits, hoppoles, leance posts, railroad ties, slip timber
and ship planking, not specially provided for
in this act. Timber, hewn and sawed, and
timber used for spars and in building wharves.
Timber, squared or sided. Wool of the sheep,
hair of the camel, goat, alpaca and other like
animals. Works of art, the production of
American artists residing temperarily abroad.
Works of art, drawings, engravings, photocraphic pletures and philosophical and scientific apparatus brought by professional artists,
becurers or scientists arriving from abroad
for use by them temporarily for exhibition.
Works of art, collections in fillustration of the
progress of the arts, science or manufactures,
photographic, works in terra cotta, parian, pottery or poresialn and artistic copies of antiquities in metal or other material, hereafter imported in good faith for permanent exhibition
at a fixed place by any society or institution
estabilished for the encouragement of the arts
or of scheme.

THE INCOME TAX.

Sec. 5s. That from and after Jan. 1, 1855, and until Jan. 1, 1850, there shall be assessed, levied, collected and paid annually upon the gains, profits and income received in the preceding calendar pear by every elitizen of the United States, whether residing at home or abroad, and every person residing therein, whether and cales profits or income had. whether said gains, profits or income be derived from any kind of property, rents, interest, dividends or salaries, or from any profession, trade, employment or vocation carried on in the United States or elsewhere, or from any other source whatever, a tax of 2 per cent on the amount so derived, over and above \$4,000, and a like tax shall be levied, collected and paid annually upon the gains, profits and income from all property owned, and of every business, trade or profession carried on in the nited States by persons residing without the United States. And the tax herein provided for shall be assessed by the commissioner of internal revenue and collected and paid upon

the gains and profits and income for the year ending Dec. Si next preceding the time for levying, collecting and paying said tax. Sec. Si. That in estimating the income of any person there shall be included all income ferived from interest upon notes, bonds and other securities, except such bonds of the United States, the principal and interest of which are by the law of their issuance exempt from all federal taxation; profits realized within the year from sales of real estate purchased within two years previous to the close of the year for which income is estimated; interest received or accrued upon all notes, bonds mortgages or other forms of indebtedness bearing interest, whether paid or not, if good and collectible, less the interest which has be-come due from said person or which has been come due from said person or which has been paid by him during the year; the amount of all premium on bonds, notes or coupons; the amount of rales of live slock, sugar, cottain, wook, butter, cheeke, pork, beef, mutton or other means, hay, and grain or other vepetable or other productions, being the growth or produce of the estate of such person, less the amount expended in the purchase or production of said stock or produce, and not incuming any part thereof consumed directly by the family; money and the value of all personal property acquired by gift we inheritance; all other gains, profits and moome derived from any source whatever elections that person of the salary, compensation or july received for services in the civil, minimary, manal or other service of the United Sates, including senature, representatives and

iseen desirated, and except that portion of any salary upon which the employer is required by law to withhold, and dees, withhold the tax and pays the same to the officer authorized to receive it. In computing incomes the necessary expenses actually incurred in carrying in any business, occupation or profession shall be deducted and also all interest due in paid within the year by such person on stisting indebtedness. And all national state, bounty, school and municipal taxes not insimilar those assessed against local benefits, and within the rear, shall be deducted from the gains, profits or income of the person who has actually paid the same, whether such person be swiner, benant or mortgagor. Also locatually sustained during the year, incurred in trade or arising from fires, storms or shipwised, and not compensated for by insurance or otherwise, and debts ascertained to be worthless, but excluding all estimated deprecipion of value and losses within the year or real estate purchased within two years previous to the year for which income is estimated.

Provided. That no deduction shall be made for any amount paid out for new buildings, permanent improvements or betterments, made to increase the value of any property or estate. Provided further, That only one deduction of \$4,000 shall be manke from the aggregate income of all the members of any family, composed of one or both parents, and one or more minor children or husband and wife; that grandians shall be allowed to make a deduction in favor of each and every ward, exceptibatin case where two or more wards are comprised in one family and have joint property interests, the agregate deduction in their favor shall not exceed the rate of \$4,000 And provided further, that in cases where the salary or other componation pail to any person in the employment or service of the l'united States shall not exceed the rate of \$4,000 per annum, or shall be by fees, or innermal ratins, profits or income of the reason to whom the same shall have accrued or been carned, such estimating the annual gains, profits or income of the person to whom the same shall have been paid, and shall include that portion of any income or salary upon which a tax has not been paid by the employer, where the employer is required by law to pay on the excess over \$4.00; provided also, that in computing the income of any person, corporation, company or association, there shall not be included the amount received from any corporation, company or association, there shall not be included the stock of such corporation, company or association, the ent has been paid upon its net profits by said corporation, company or association as required by this act.

Must Report His Profits.

Sec. 56. That it shall be the duty of all persons of lawful age having an income of more than \$3,50 for the taxable year, computed on the basis herein prescribed, to make and render a list or return, on or before the day provided by law, in such form and manner as may be directed by the commissioner of internal revenue, with the approval of the secretary of the treasury, to the collector or a deputy collector of the district in which they reside, of the amount of their income, gains and profits revenue, with the approvant the secentry of the treasury, to the collector or a deputy collector of the district in which they reside, of the amount of their income, gains and profits as aforesaid. And all guardians and trustees, executors, administrators, agents, receivers and all persons or corporations acting in any fiduciary capacity, shall make and render a list or return, as aforesaid, to the collector or a deputy collector of the district in which such person acting in a fiduciary capacity resides or does business, of the amount of income, gains and profits of any minor or person for whom they act, but persons having less than \$3,500 income are not required to make such report, and the collector or deputy collector shall require every list or return to be verified by the oath or affirmation of the party rendering it and may increase the amount of any list or return if he has reason to believe that the same is understated, and in case any such person having a tarable income shall neglect or refuse to make and render such list and return or shall render a willfully false or resuming a tarable income shall neglect or refuse to make and render such list and return or shall render a willfully false or resuming a tarable income shall neglect or refuse to make and render to make such list in all cases of willful neglect or return, and in all cases of a willfully false or fraundlent list or return having been rendered to add 100 per cent as a penalty to the amount of the tax due on such list in all cases of willful neglect or return, and in all cases of a willful neglect or return discortined to be due, the tax and the additions thereto as a penalty to be assessed and collected in the manner provided for in other cases of willful neglect or refused to return.

Provided, That any person or corporation in the case of willful neglect or refuse in the manner provided for in other cases of willful neglect or refuse to refuse to return.

cases of which begiest or reitsal to rehee a list or return or of rendering a faise or fraudulent return.

Provisied. That any person or corporation in his, her, or its ewn behalf, or as such fiduciary, shall be permitted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the commissioner of internal revenue, with the approval of the secretary of the treasury, that he, she or his, her or its ward or benediciary was not possessed of an income of \$4.00, liable to be assessed according to the provisions of this act; or may declare that he, she or it, or his, her or its ward or benediciary has been assessed and has paid an income tax elsewhere in the same year, under authority of the United States, upon all his, her or its inale as such fiduciary, as prescribed by law; and if the collector or deputy collector shall be satisfied of the truth of the declaration, such person or corporation shall thereupon be exempt from income tax in the said district for that year, or if the list or return of any person or corporation, company or association shall have been increased by the collector or deputy collector or deputy collector or deputy collector or deputy association simil have been increased by the collector or deputy collector or secondarion commany or association have be association shall have been increased by the collector or deputy collector, such person or corporation, company or association may be permitted to prove the amount of income listle to be assessed; but such proof shall not be considered as conclusive of the facts, and no deductions claimed in such cases shall be made or allowed until approved by the collector or deputy collector.

deputy collector.

Any person or company, corporation or association feeling aggrieved by the decision of the deputy collector in such cases may appeal to the collector of the district, and his decision deputy collector in such cases may appeal to
the collector of the district, and his decision
thereon, unless reversed by the commissioner
of internal revenue, shall be final. If disatisfied with the decision of the collector such person or corporation, company or association
may submit the case, with all the papers, to
the commissioner of internal revenue for his
decision, and may furnish the testimony of
witnesses to prove any relevant facts, having
served notice to that effect upon the commissioner of internal revenue, as herein prescribed.
Such notice shall state the time and place at
which, and the officer before whom the testimony will be taken; the name, age, residence
and business of the proposed witness, with the
questions to be propounded to the witness or a
hirld statement of the substance of the testimony he is expected to give. Provided, that
the government may at the same time and
place take testimony upon like notice to rebut
the testimony of the witnesses examined by
the person taxed.

The notice shall be delivered or mailed to
the commissioner of internal revenue a suffitient number of days previous to the day fixed

The notice shall be delivered or malies to the commissioner of internal revenue a suffi-cient number of days previous to the day fixed for taking the testimony to allow him after its receipt at least five days, exclusive of the period required for mail communication with the place at which the testimony is to be tak-en, in which to give, should he so desire, in-structions as to the cross examination of the processed witness.

reposed witness.
Whenever practicable, the affidavit or deporeasonable notice shall be given to the collector or deputy collector of the time fixed for taking the deposition or affidavit. Provided further, That no penalty shall be

the deposition or affidavit.

Provided further, That no penalty shall be assessed upon any person or corporation, company or association for such neglect or refusal or for making or rendering a willfully false or fraudulent return, except after reasonable notice of the time and piace of hearing, to be prescribed by the commissioner of internal revenue, so as to give the person charged an opportunity to be heard.

Sec. 50. That every corporation, company or association doing business for profit shall make and render to the collector of its collection district, on or before the first Monday of Marchin every year, beginning with the year 1866, a full return, verthed by eath or affirmation, in such form as the commissioner of internal revenue may prescribe, of all the following matters for the whole calendar year last preceding the date of such return.

First—The gross profits of such corporation, company or association, from all kinds of business of every name and nature.

Second—The expenses of such corporation, company or association, exclusive of interest, annuities and dividends.

Third—The annual paid on account of interest, annuities and dividends.

Fourth—The annual paid on account of interest, annuities and dividends.

Fourth—The annual paid on account of interest, annuities and dividends.

Fourth—The annual paid on account of interest, annuities and dividends.

Fifth. The amount paid to enlarge of \$4500 or has to each person employed.

Sixth—The amount paid in selaries of moreona \$4.00 to each person employed, and the name and address of each of such persons, and she amount paid to each.

Books to Be Inspected.

Books to Be Inspected.

Sec. St. That it shall be the duty of every opporation, company or association doing business for prout to keep full regular and accurate books of account, upon which all its minactions shall be entered from day to day, a regular order, and whenever a collector or deputy collector of the district in which any torporation, company or association is assemble shall believe that a true and correct return of the income of such corporation, company or association has not been made, lee shall make an affidavit of such belief and of the grounds on which it is founded, and file the same with the commissioner

of internal reverse, and if soil commissioner shall, on examination thereof and after full bearing upon notice given to all parties, conside there is good ground for such belief, he shall issue a request in writing to such corporation, company or association to permit as inspection of the books of such corporation, company or association shall refuse to comply with such request, then the collector or deputy collector of the district shall make, from such information as he can obtain, an estimate of the amount of such income and then add 50 per cent thereto, which said assessment so made shall then be the lawful assessment so made shall then be the lawful assessment so made shall then be the force and then add 50 per cent thereto, which said assessment so made shall then be the favile assessment of any taxes other than the tax represented by an although extending out of the person making such payment of any taxes other than the tax represented by an although the person making such payment a full written or printed receipt, expressing the amount poid and the particular actions for which such payment was made, and whenever such payment is made to particular actions for which such payment was made, and whenever such payments in such form that such debtor can conveniently produce the same supurative to his several craditors in such amounts specified to such receipts, and such receipts shall be sufficient evidence in favor of such debtor to justify him in withholding the amount therefor expressed from his next payment we had every such in a payment to diffuse the amount of tax pair as aforesaid specifying the amount of tax pair as aforesaid specifying the amount of tax pair as aforesaid specifying the same as a further satisfaction of the debt to that amounts require the surrence of the materials.

Extra Tax on Arrears.

Extra Tax on Arrears.

Sec. 81. The taxes on incomes herein imposed shall be due and payable on or better the first day of July in each year, and to any sum or sums annually due and unjud after the first day of July as afterested, and for his days after notice and demand thereof by the collector, there shall be leviest in induftion thereto the sum of 5 per cent on the amount of taxes unjude and interest at the rate of I per cent per month upon said tax from the time the same becomes due as a penalty, except from the estates of decessed, insune or insolvent persons.

Nonresidents.

Sec. 61. Any nonresident may also receive

Sec. 41. Any nonresidents.

Sec. 41. Any nonresident may also receive the benefit of the exemptions hereinbefore provided for by filling with the deputy collector of any district a true list of all his property and source of income in the United States, and complying with the provisions of section 29 of this act, as if a resident. In computing income he shall include all income from every source, but unless he be a rithren of the United States, he shall only pay on that part of the income which is derived from any source in the United States. In case such nonresident fails to file such statement, the collector of each district shall collect the tax on the income derived from property situated in his district subject to income tax, making no allowance for exemptions, and all property belonging to such nonresident shall be liable to distraint for tax. Provided, that nonresident corporations shall be subject to the same laws as to tax as resident corporations, and the collection of the tax shall be made in the same manner as provided for collections of taxes against honresident persons.

ADDITIONAL REQUIREMENTS.

The following additional requirements of revenue law are of importance:

Internal Revenue Stamps. It shall be the duty of every collector of in-ternal revenue, to whom any payment of any taxes other than the tax represented by an ad-hesive stamp or other engraved stamp is made under the provisions of this act, to give to the person making such payment a full written or related vecilit, expressing the amount raid printed receipt, expressing the amount paid and the particular account for which such payment was made, and whenever such pay-ment is made such collector shall, if required, give a separate receipt for each tax paid by any debtor, on account of payments made to or to be made by him to separate creditors, in such form that such debtor can conveniently produce the same sep-arately to his several creditors in satisfaction of their respective demands to the amounts specified in such receipts; and such receipts shall be sufficient evidence in favor of such debtor, to justify him in withholding the amount therein expressed from his next payment to his creditor, but such creditor may, upon giving to his debtor a full, written receipt such anothering the navement to him of ceipt, acknowledging the payment to him of whatever sum may be actually paid, and ac-cepting the amount of tan paid as aforesaid specifying the same, as a further satisfaction of the debt to that amount, require the sur-render to him of such collector's receipt.

Playing Cards. On and after Aug. 1, 1884, there shall be levted, collected and paid, by adhesive stamps, a tax of 2 cents for and upon every pack of playing cards containing not more than 54 cards, manufactured and sold or removed, and also upon every pack in the stock of any desier on and after that date, and the commissioner of internal revenue, with the approval of the secretary of the treasury, shall make regulations as to dies and adhesive stamps.

Goods Made by Convict Labor. All goods, wares, articles and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be entitled to entry at any of the perts of the United States, and the importation thereof is hereby prohibited, and the secretary of the treasury is authorized to prescribe such regulations as may be necessary for the on orcement of this treasury.

Imports of Cigars.

Sec. 2.804 of the revised statutes is amended to as to read: "Sec. 2.804. No cigars shall be imported un-"Sec. 2,804. No cigars shall be imported un-less the same are packed in boxes of not more than 500 cigars in each box, and no entry of imported cigars shall be allowed of less quan-tity than 3,000 in a single package, and all ci-gars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box indicating such inspection, and also a sebox indicating such inspection, and also a se-rial number to be recorded in the custom house. And the screetary of the treasury is hereby authorized to provide the requisite stamps, and to make all necessary regulations for carrying the above provisions of the law into effect." Value of Foreign Coins.

The value of Foreign Coins.

The value of foreign coins as expressed in the money of account of the United States shall be that of the pure metal of spich coin of standard orders and value, and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterily by the director of the mint, and be proclaimed by the secretary of the treasury inmediately after the passage of this act, and thereafter quarterly on the list day of January, April, July and October in each year. And the values so proclaimed shall be followed in estimating the value of all foreign merchandise exported to the inited States during the quarter for which the value is proclaimed, and the date of the consular certification, provided that the secretary of the preparation, provided that the secretary of the preparation, provided that the secretary of the preparation at a different value whenever satisfactory evidence shall be produced to him showing that the value in United States currency of the foreign money specified in the invoice was at the date of certification at least 10 per cent more or less than the value proclaimed during the quarter in which the consular certification occurred.

An attache of the Netherland legation recently persisted in keeping a crowing cock under the bedroom window of a neighbor, and all the power of English law was brought to bear in vain to secure an abatement of the nuisance. The diplomatic privileges of the owner proected him, and he defied his critics. The tertured man explained in court Monday how he finally triumphed. He coald not have lived if the nuisance had continued, and not knowing what to do wrote to the queen of the Netherlands. The gracious young lady did not reply or letter, but the offending cock was mmediately taken away. In that way he accomplished what the whole law of England could not do for him. - London

Learning From the Fly.

A Russian investigator sends to makrs of flying machines information which he gained by observing the ordicary house fly. This insect, he says, eats its wings 20 times per second and travels 40 miles an how.



Direction woved himself a "king of stallions" indeed at the recent meeting the New Yor and Protting Horse for dets' Association at Mystic Park, Boston, defeated Notice, Axion and half a dozen others. Directum's record is 2x0-1-4, is five years old and is a son of Director.

FOR

Hardware,

& SONS

CORNER

Fort and

Paints and Oils, Ship Chandlery, Leather, Pipe and Fittings Salt,

King Streets. Lubricating Oils

Of Interest to Sugar Mill Owners

Managers and Agents of Plantations, and to Everybody Using Machinery.

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